



Betty T. Yee, Vice Chairwoman State Board of Equalization

Serving the 8.5 million Californians of the First Equalization District,
comprised of 21 counties along the northern and central California coast,
including the entire San Francisco Bay Area.



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Equalization, please
call my office or
visit my website at:

www.boe.ca.gov/members/yee

**SAN FRANCISCO
DISTRICT OFFICE**
455 Golden Gate Avenue,
Suite 10500

San Francisco, CA 94102
Office: 415-557-3000
Fax: 415-557-0287

**SACRAMENTO
HEADQUARTERS
OFFICE**

450 N Street, MIC: 71
Sacramento, CA 95814
Office: 916-445-4081
Fax: 916-324-2087

Quarterly e-Newsletter

Welcome to the autumn edition of my e-newsletter.

The third quarter of 2008 saw the financial crisis that hit homeowners spreading to businesses big and small as credit markets tightened. As of the release of this e-newsletter edition, Congress is considering the details of a \$700 billion plan to shore up the nation's financial system.

What does this mean for California? With California already carrying one-third of the nation's foreclosures, the depressed credit markets are hitting businesses hard. Investors are speculating that consumers will shy away from higher-priced electronic goods this holiday season, resulting in Silicon Valley companies such as Apple to lose value. Cost-cutting is necessary for both big and small businesses, squeezing to make ends meet. From corporations to car dealerships to small restaurants, we have seen inventories reduced, employees laid off, and even some businesses shut down. Those who are fortunate enough to keep their doors open by obtaining loans to cover payroll and operating costs, are seeing higher interest rates and more restrictive credit terms.

For the State and local governments in California, the immediate concern is the ability to borrow by selling short-term notes needed to maintain cash flow subsequent to the late enactment of the State budget. Both State Treasurer Bill Lockyer and State Controller John Chiang have joined Governor Arnold Schwarzenegger in urging Congress and President Bush to enact compromise legislation to ease the financial crisis. Without this legislation, State Treasurer Lockyer states, "We will be unable to sell voter-approved bonds for highway construction, schools, housing or water projects." And without the ability to obtain the routine short-term borrowing of roughly \$7 billion, State Controller Chiang notes the California will not be able to meet its obligations for the current budget year.

Is there any silver lining amidst these financial challenges? Weaker growth in global markets and declining demands have begun to push oil prices down below \$100 a barrel. Californians are beginning to see price drops at the pump. Additionally, consumers are showing signs of paying down credit card debt over increased spending.

It is tough for individual consumers, business owners, and investors to maintain their confidence in this financial crisis. I know for me personally, now is the time to get back to basics: do not spend more than you earn; and keep debt as low as possible. Hang in there.

Sincerely,

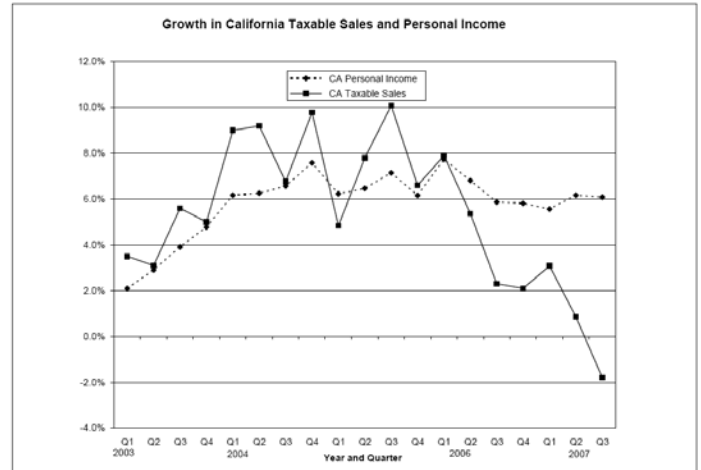
BETTY T. YEE
Vice Chairwoman

ECONOMIC DOWNTURN EVIDENCED BY DECLINE IN TAXABLE SALES

Taxable sales in California decreased 1.8 percent in the third quarter of 2007, reflecting continued slowing economic growth. This is the first decline in taxable sales since 2002. Taxable sales totaled \$139.8 billion in the third quarter of 2007, down \$2.6 billion from the third quarter of 2006. Growth in taxable sales became weaker during each of the first three quarters of 2007.

In the nine-county San Francisco Bay Area, taxable sales increased 1.5 percent over the third quarter of 2006, in contrast to state average 1.8 percent decline. San Francisco, Oakland, and San Jose had even more rapid growth, increasing 5.4 percent, 5.0 percent, and 2.0 percent, respectively. Other cities in the Bay Area had even faster growth, including Fremont, South San Francisco, and Palo Alto, which had growth rates of 6.7 percent, 6.5 percent, and 5.5 percent, respectively.

While taxable sales declined 1.8 percent, income rose 6.1 percent. This represents a distinctive break from the long-term trend of taxable sales growing at rates faster than incomes during times of stronger economic growth. Not since 1991 has growth in taxable sales not been this much slower than growth in personal income. Historical data show that quarterly taxable sales often rise much less rapidly than personal incomes during periods of economic weakness, as was the case in the early 1980s, the early 1990s, and early in this decade.



SIGNIFICANT STATE BUDGET AND TAX NEWS

Late State Budget Enactment and Key Features: On September 23rd, Governor Schwarzenegger signed the 2008-08 State Budget. His action enacted a spending plan that includes \$10.3 billion in spending cuts; \$855 million in loans and transfers from various special funds to the State General Fund; \$6 billion in revenues pursuant to accounting changes, enhanced penalties for corporate taxpayers, and acceleration of estimated income tax payments; and a one-time shift of \$350 million in property tax revenues from redevelopment agencies to schools with a resulting commensurate reduction in State General Fund support for schools.

Key tax changes incorporated into the spending plan include:

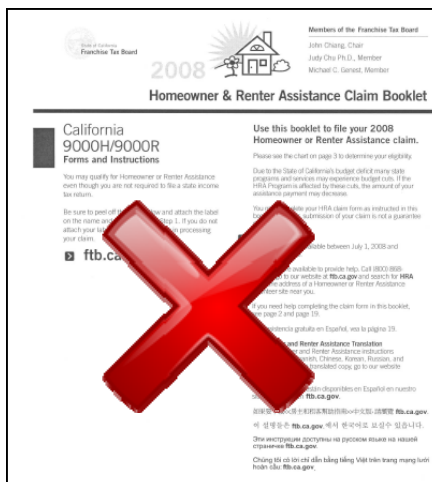
- Repealing the yacht tax loophole, whereby boats, vehicles, and aircraft must be kept out of California for at least 12 months rather than three months after purchase to avoid a use tax liability. This provision is expected to generate \$16 million annually.
- Suspending net operating loss deductions for businesses in 2008 and 2009, generating \$1.265 billion in 2008-09 and \$95 million in 2009-10. However, beginning in 2011, businesses may carry back losses earned, resulting in revenue losses of \$265 million and \$485 million in 2010-11 and 2011-12 and thereafter, respectively.
- Limiting the use of certain tax credits by businesses in 2008 and 2009, generating \$615 million in 2008-09 and \$260 million in 2009-10. However, corporations that are part of a unitary group may thereafter share tax credits, resulting in revenue losses of \$385 million in 2010-11 and \$460 million in 2011-12.

No New Sales Tax Increase: Earlier this year, the BOE notified more than 440,000 retailers of a possible statewide sales tax rate increase proposed in an earlier version of the Budget. However, the recently signed Budget contains no provision for a sales tax rate increase.

Additionally, the 2008-09 spending plan anticipates the following changes to go before the voters in a statewide special election in 2009:

- Increasing the size of the State's reserve, whereby three percent of General Fund revenues would go into a Budget Stabilization Fund (BSF) until the balance in the BSF reaches 12.5 percent of estimated General Fund revenues for the fiscal year. Once the BSF reaches the 12.5 percent threshold, the excess balance may be used for one-time purposes, such as infrastructure, debt service, and tax cuts.
- Limiting the ability of the Governor to suspend such General Fund transfers into the BSF, unless General Fund revenues fall below General Fund expenditures for the prior year when adjusted.
- Restricting the use of funds in the BSF to the difference between anticipated revenues and expenditures in the prior year when adjusted.
- Specifying the use of tax revenues received in the current fiscal year that exceed estimated revenues in the budget bill enacted for the current year. These uses include payment of Proposition 98 education obligations that exceed amounts appropriated; transfers to the BSF; and one-time purposes, such as other Proposition 98 funding obligations, repayment of loans, repayment of amounts owed to local governments, debt service on outstanding deficit financing bonds, and unfunded retiree health benefit costs.
- Authorizing the Governor to make mid-year reductions to State spending if total General Fund resources for the fiscal year fall below estimates.

Homeowner and Renter Assistance (HRA) Program Funding Eliminated: The 2008-09 State Budget eliminated funding for the HRA Program. Therefore, 2008 claims cannot be paid.



The Homeowner Assistance Program provides an annual payment to qualified individuals based on part of the property taxes assessed and paid on their homes. For the 2008 claim year, the maximum amount of assistance that an eligible homeowner may receive is \$472.60, which is 139 percent of the property taxes paid of the first \$34,000 of full value of the home. To be eligible to file a 2008 claim, you must be a United States citizen, designated alien, or qualified alien when you file your claim and have met the following criteria on December 31, 2007:

- You were 62 years of age or older, blind, or disabled.
- You owned and lived in your own home.
- You had a total household income of \$44,096 or less.

The Renter Assistance Program provides an annual payment to qualified individuals based on part of the property taxes that they paid indirectly when they paid their rent. The maximum amount of assistance that a claimant may receive is 139 percent of \$250.00, which is \$347.50. To be eligible to file a 2008 claim for Renter Assistance, you must be a United States citizen, designated alien, or qualified alien when you file your claim and have met the following criteria on December 31, 2007:

- You were 62 years of age or older, blind, or disabled.
- You lived in a qualified rented residence in California.
- You paid \$50.00 or more per month in rent on that residence.
- You had a total household income of \$44,096, or less.

The Franchise Tax Board (FTB) will continue to accept 2008 claims and will hold them in the event that funding later becomes available. However, at this time, there is no expectation that there will be any funds available to pay those claims. Please direct any questions on the HRA program by calling the FTB toll-free at 1-800-868-4171 Monday through Friday, between 7:00 AM and 6:00 PM.

Addressing the Sales and Use Tax Gap: The 2008-09 State Budget includes funding for the State Board of Equalization (BOE) to undertake initiatives to close the \$2 billion sales and use tax gap. The tax gap is the difference between taxes owed to the state and taxes paid. While some taxes go unpaid because of evasion, much is never reported because taxpayers are unaware of their liabilities. Through broad outreach, education, and enforcement efforts, the BOE aims to improve compliance with tax laws and narrow the tax gap.

The BOE's tax gap initiatives include:

- The Statewide Compliance and Outreach Program, whereby teams of BOE specialists will visit businesses across the state to ensure they are properly registered and paying taxes. The goal of these visits is to increase tax compliance and to eliminate the unfair business advantage enjoyed by those not properly registered and reporting taxes and fees.
- An education drive to inform Californians of their use tax obligation. Use tax, the companion to the sales tax, is due when Californians make purchases from out-of-state sellers for use, storage, or consumption in California. If an out-of-state seller does not collect and report California use tax, California taxpayers generally must pay the tax directly to the BOE.

The 2008-2009 budget also includes funds for enhancing the electronic services offered to BOE tax and fee payers for filing returns, making payments, and registering their businesses. This expansion enables BOE to offer services that are faster, more cost-effective, and more convenient.

The Budget also includes funding to: increase revenue recovery and bolster voluntary compliance in the cigarette and tobacco products tax programs; and continue the Agricultural Inspection Station Tax Leads partnership with the California Department of Food and Agriculture, which identifies and investigates tax evasion and tax underpayment by businesses and consumers purchasing tangible personal property out-of-state and bringing it into California.

It is anticipated that the programs above will generate \$121 million in state and local revenues.

OUTREACH AND AVAILABLE RESOURCES

Prior to the elimination of funding for the Homeowner and Renter Assistance (HRA) Program in late September (see above), Board of Equalization Vice Chairwoman Yee, along with Assemblymember Mary Hayashi, co-sponsored a workshop in Hayward on July 12th on eligibility for the HRA Program, including how to complete and file claim forms.



Vice Chairwoman Yee remarks, "It is terrific that the New England Village mobile home park graciously hosted the workshop, which drew participants from other parks to take advantage of the volunteer assistance available from the Franchise Tax Board (FTB) and the American Association of Retired Persons (AARP)." A hearty thanks to Bob Bird with New England Village Mobil Home Park, who assisted with the planning of this workshop; AARP volunteers Carole Last, Jim and Donna McNulty; and Katherine Bryan with the FTB.



Ethnic Business Owners in Full Force: New and existing ethnic business owners gathered in Vacaville and Cupertino for the Basic Sales and Use Tax Seminar in Spanish and Mandarin Chinese, respectively. Participants at the July 17th seminar at the Vacaville Public Library included represented businesses that include flea market vendors, food service, appliance repair and service, tool repair, and construction. Participants at the September 10th seminar at the Cupertino Senior Center represented businesses that include Internet retailers, construction, software development, electronics retailers, jewelry purveyors, and grocery stores.



Vice Chairwoman Yee observes, "It is more and more clear that the activities of new and existing small businesses within our emerging ethnic communities are both reflective of our service economy and addressing demands for products in the larger global marketplace." A big hand for a job well done by our Spanish instructors Catherine Sorg and Rocio Wattaneye and by our Chinese instructors Rachel Zou, Jim Banh, Nancy Lou, and Johnny Hui from the BOE's Santa Rosa District Office and San Jose District Office, respectively. Also, a special thanks to the cities of Vacaville and Cupertino for providing convenient venues for these seminars.



Demystifying the Use Tax for Tax Professionals: To get a better understanding of how the use tax is applied and administered, Vice Chairwoman Yee joined Robert Tucker with the BOE's Legal Department for a workshop before the Sacramento Chapter of the California Society of Certified Public Accountants (CPAs). Topics covered included what is subject to use tax, how use tax is reported and paid, and the responsibilities of tax preparers in reporting and paying use tax on behalf of their clients. Workshop participants also asked questions about proposals under consideration of applying sales tax to certain services, including accounting and bookkeeping services, as well as about the status of the then-pending 2008-09 State Budget. Vice Chairwoman Yee remarks, "I appreciate tax professionals reaching out to the BOE to learn more about the use tax and other emerging issues. It gives me and the BOE staff a better sense of some of the concerns that tax professionals have in serving taxpayers as well as a mutual opportunity to exchange ideas about how to improve tax compliance." Many thanks to Guy Crouch, President of the Sacramento Chapter of the California Society of CPAs for coordinating this workshop.



Tax Agencies Go Electronic: Several hundred tax practitioners, including certified public accountants, enrolled agents, and other certified tax preparers, attended e-services seminars convened in the Bay Area in San Francisco, Oakland on September 3rd, 4th, and 5th, respectively, to learn about the latest service offerings and enhancements for preparing and filing tax returns and making tax payments. Representatives from the Internal Revenue Service (IRS), the FTB, the BOE, the Employment Development Department were on hand as well as a variety of software vendors demonstrating the most current e-services features. The IRS also provided on-site fingerprinting for tax professionals registering for its e-services program. In response to the high seminar attendance, Vice Chairwoman Yee exclaimed, "It is exciting for the tax agencies finally to be moving into the 21st century in how we do business with the taxpaying community. I am committed to making compliance easier for our taxpayers and tax professionals."



Women Making Their Money Work: On September 25th, Vice Chairwoman Yee sponsored her annual Women's Financial Conference in San Francisco, featuring an array of free resources to assist women with personal financial planning, smart credit building, homeownership, small business development, and complying with tax requirements. Cristina Beshar, President and Founder of KIKA'S TREATS, kicked off the conference with inspirational words and "pearls of wisdom" drawn from her own personal journey to founding her own business: "Be passionate about what you do, take advantage of all of resources available, and take care of your mental health in the process because financial rewards will not come immediately." Ms. Beshar founded Kika's Treats, a small artisanal company in San Francisco specializing in chocolate-covered organic baked goods using only the best local and organic ingredients. A native of Sao Paulo, Brazil (where her father nicknamed her Kika) and a lifelong baker and chocolate lover, she was fortunate to have the opportunity to work at many different wonderful eateries around the San Francisco Bay Area, where she learned her craft from some of the finest chefs. In 2006, she decided that it was time to share her favorite treats with the world.



A lifelong advocate for issues affecting women, Yee comments, "Women from all backgrounds have so much to offer. They are especially gifted with the ability to multi-task and get results --- skills that are passed on from our grandmothers and mothers and honed from raising families, running households, and juggling work with family. I remain committed to convening resources for women to be successful in their personal and business lives." Thank you to the following individuals and agencies for their involvement and presentations at this conference: Jane Duong, Mission Economic Development Development Agency (MEDA); Emily Gasner with The Mortgage Capital (TMC) Development Working Solutions; Lily Lo, Northeast Community Federal Credit Union; Gerry Kelly-Brenner, Internal Revenue Service; and Karen Yang, State Board of Equalization. The following are resources that offer assistance to women entrepreneurs:



The Mortgage Capital Development Corp.
TMC Development
611 Front Street
San Francisco, CA 94111
Tel. 415-989-8855 Website: www.tmcd.com



MEDA
3505 20th Street
San Francisco, CA 94110
Tel. 415-282-3334
Website: www.medasf.org



La Cocina
2948 Folsom Street
San Francisco, CA 94110
Tel. 415 -824-2729
Website: www.lacocinasf.org



Small Business Development Center
300 Montgomery Street, Suite 789
San Francisco, CA 94105
Tel. 415-841-4051
Website: www.sfsbdc.org



National Association of Women Business Owners
1500 Franklin St.
San Francisco, CA 94109
Tel. 415-333-2130
Website: www.nawbo-sf.org



Renaissance Entrepreneurship Center
275 5th Street
San Francisco, CA 94103
Tel. 415-541-8580
Website: www.rencenter.org



Women's Initiative for Self Employment
1398 Valencia Street
San Francisco, CA 94110
Tel. 415-641-3460
Website: www.womensinitiative.org

IN THE DISTRICT

Silicon Valley: State and local elected officials had an opportunity to meet and interact with representatives from member companies of the Silicon Valley Leadership Group (SVLG) on August 11th at the annual SVLG CEO Barbeque at the Taaffe House in Los Altos. Vice Chairwoman Yee was able to provide perspectives and updates to some of the attendees about the pending State Budget as well as some key pending tax proposals. She remarks, "I look forward to this event every year to get a sense of what issues and challenges these companies are facing that may significantly affect the ability of the Silicon Valley to remain an important economic engine and center of innovation and technology. For example, it was fascinating for me, sitting between representatives of Tesla Motors and New United Motor Manufacturing, Inc. (NUMMI), to hear about the challenges of the automobile industry from a newly-established California company and one that has been well-established in Fremont."



Contracting Expo in San Francisco: On September 16th, the United States Pan Asian American Chamber of Commerce (USPAACC) welcomed over 100 participants to the Asian and Minority Business Contracting Opportunity Expo in San Francisco. The event provided opportunities for Asian American businesses to explore future business contracts with corporate and government contractors. Formed in 1984, USPAACC is a national nonprofit organization representing Asian Islander Americans in business and has become a one-stop shop for corporations, government agencies, and Asian American businesses to develop and nurture mutually beneficial business relationships.



Meeting with Northern California Assessors: Vice Chairwoman Yee visited eight of the county assessors in the First Equalization District in late September as part of her regular outreach with the 21 county assessors throughout her district. Her visits included meetings with the assessors in Napa, Marin, Sonoma, Lake, Mendocino, Del Norte, Trinity, and Colusa counties. "As partners in the administration of the property tax, it is important for me to learn from assessors what problems and concerns they have with their charge and duties that may be able to be resolved by the BOE to ensure fair, correct, and uniform property tax assessment in California."

During her visits, Vice Chairwoman Yee primarily discussed the effects of the economy on real property values, with counties where there was development of new subdivisions in the mid-2000s experiencing notable declines in property values from the mortgage crisis. Napa County Assessor John Tuteur has written a number of articles on property taxation that comprise an easy, understandable reference to property owners or home buyers. These articles include ones relating to Proposition 13, holding title to property, and frequently asked questions about property tax. Please visit <http://www.co.napa.ca.us/GOV/Departments/DeptPage.asp?DID=11700&LID=388> to view these articles.

Other topics of discussion between Vice Chairwoman Yee and the county assessors included the workload associated with petitions for reductions in property values, other effects of the economic downturn aside from the depressed housing market, the assessment of and title changes for mobile homes, valuation factor studies for property and equipment for various industries, and training needs. Kudos to those county assessors who also wear the hats of the county recorder and county clerk, as they must balance the workload of property assessments, document recordation, and elections.



CONNECTING WITH COMMUNITIES

Auto and Defense Industry Workers at the State Capitol: Vice Chairwoman Yee met with members of the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) Region 5 on August 13th in Sacramento during its Fourth Annual Lobby Day in the State Capitol. International CAP Representative Pat Caccamo from the UAW Fremont District Office facilitated the exchange between state elected officials and the UAW members. In addressing the membership, Vice Chairwoman Yee commented, “Thank you, all, for hanging in there as times get tougher for our auto and defense industries in California. I am hopeful that new leadership in Washington, DC after the November election will be committed to keeping good-paying manufacturing jobs from being outsourced; providing the security of high wages, health care, and retirement benefits for those on the assembly line; and training workers in the future technologies that will be demanded of a green economy.”



Organization of Chinese Americans of Greater Sacramento: Also, on August 13th, Vice Chairwoman Yee provided closing remarks at the annual reception of the Sacramento Chapter of the Organization of Chinese Americans (OCA) at the State Capitol. With over 80 OCA chapters and affiliates throughout the United States, the Sacramento Chapter has been designated the OCA Chapter of the Year two years in a row for its service to the Chinese American community through workshops and forums on issues such as hate crimes; for its scholarship program to assist high school students with the costs of their college education, and for its ongoing cultural awareness programs such as the annual Chinese New Year celebration and Dragon Boat Festival. In closing the reception after several high school students read their essays about participation in a democratic society, Vice Chairwoman Yee exclaimed, “I am confident our future is in good hands.”



Tribal Communities Welcome State Elected Officials: The California Nations Indian Gaming Association (CNIGA) held its annual reception in Sacramento on August 20th. CNIGA was founded in 1988 to protect Indian gaming on federally-recognized Indian lands and is comprised of federally-recognized tribal governments. Meeting several representatives of tribal governments from her district, Vice Chairwoman Yee notes, “I am proud to have the culture of such diverse tribes in my district and congratulate CNIGA for its work in advancing the economic and social interests of these tribal communities.”

California Nations Indian Gaming Association Members in the First Equalization District



Blue Lake Rancheria, Blue Lake	Hopland Band of Pomo Indians, Hopland
Cloverdale Rancheria of Pomo Indians, Cloverdale	Laytonville Rancheria, Laytonville
Coyote Valley Band of Pomo Indians, Redwood Valley	Middletown Rancheria, Middletown
Dry Creek Rancheria Band of Pomo Indians, Geyserville	Scotts Valley Rancheria, Richmond
Elk Valley Rancheria, Crescent City	Smith River Rancheria, Smith River
Federated Indians of Graton Rancheria, Rohnert Park	Yurok Tribe, Klamath
Habematolel Pomo of Upper Lake, Upper Lake	

Observing Ramadan: In observance of Ramadan, Vice Chairwoman Yee, along with Senate Pro Tempore-elect Darrell Steinberg and Assemblymember Dave Jones, participated in the Capitol Ramadan Iftar at the State Capitol on September 3rd. Sponsored by the Council on American-Islamic Relations, the annual Capitol Ramadan Iftar included participants from the diverse ethnic communities of Sacramento, the law enforcement community, and representatives from both the Legislature and the Administration.



The ninth month of the Islamic calendar, Ramadan is the holiest month of the year, when Muslims from all continents gather in a period of fasting and spiritual reflection. The Iftar is the meal served at the end of the day during Ramadan to break the day's fast. It is common for Muslims during Ramadan to fast each day of the entire month, from sunrise to sunset. Vice Chairwoman Yee, who participated in a day's fast prior to the Iftar, states, "I am proud and honored to be participating in the rich Muslim tradition of the Ramadan Iftar and am thankful for the gifts of community, food, and spiritual renewal through prayer."

Celebrating 35 Years of the Japanese Community and Cultural Center of Northern California (JCCCNC):

On September 13th, the JCCCNC celebrated its 35th anniversary event in San Francisco and honored its Executive Director Paul Osaki for his 20 years of vision and leadership at the JCCCNC and serving the Japanese-American community for the past 30 years. Founded in 1973, the JCCCNC has evolved to meet the changing needs of the Japanese-American community through educational, recreational, and social programs and services; cultural and historical promotion and preservation work; and the provision of administration and program space to other community nonprofit organizations.



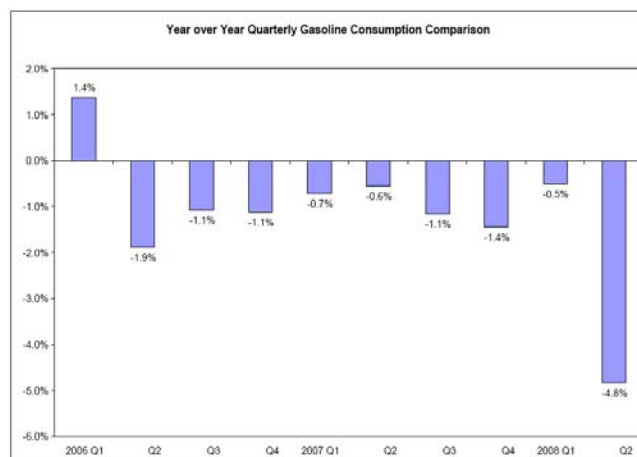
In honoring Paul Osaki, Vice Chairwoman Yee notes, "Paul has been most influential in the success of the JCCCNC. He is known not just in the San Francisco Bay Area, but throughout California and the United States for the work he has done at the JCCCNC as well as his work to deepen the understanding and appreciation of the Japanese American community here and in Japan. Congratulations to the JCCCNC and to Paul Osaki for his visionary leadership"

GASOLINE CONSUMPTION WATCH

In our ongoing gasoline consumption watch, the BOE reports June gasoline consumption declined by 7.5 percent from the same month a year ago. Additionally, in the second quarter of 2008, Californians used 191 million gallons less than the second quarter last year, a decline of 4.8 percent. The second quarter of 2008 marks the ninth consecutive three-month period to show less gas consumption.

The average California gas price at the pump in \$4.02 per gallon in May and \$4.53 in June 2008, which was a 36.0 percent change from the average price of June 2007 when it was \$3.33. The BOE estimates that nearly twice as much sales tax is generated annually by higher gasoline prices than five years ago. Those higher prices generated approximately \$3.6 billion in sales tax during 2007 when the average price was \$3.12. In contrast, 2003's gasoline sales generated \$2.1 billion when the average pump price was \$1.88.

Diesel fuel consumption for June 2008 for use on California roads also declined, totaling 260 million gallons or 8.4 percent below that of June 2007. Diesel use in California declined 9.0 percent in the second quarter of 2008 from the same quarter a year ago. The decreased consumption reflects both the effects of higher diesel prices and the slowing economy, which are associated with less freight movement on California roads and highways. California diesel prices were up 64.6 percent compared to June of 2007.



UPCOMING EVENTS

The following outreach and education events are being offered free of charge in the First Equalization District from October 2008 through December 2008. Please visit www.boe.ca.gov/sutax/tpsched.htm to obtain detailed information about seminar and conference topics, times, and locations.

October 2:	Basic Sales and Use Tax Seminar in English (San Francisco)
October 8:	Basic Sales and Use Tax Seminar in Vietnamese (San Jose)
October 16:	Basic Sales and Use Tax Seminar in English (San Jose) Basic Sales and Use Tax Seminar in Spanish (Santa Rosa)
October 21:	Basic Sales and Use Tax Seminar in English (Oakland)
October 22:	Basic Sales and Use Tax Seminar in English (Santa Rosa)
October 23:	Underground Economy Conference (San Carlos)
November 6:	Basic Sales and Use Tax Seminar in English (San Francisco)
November 13:	Basic Sales and Use Tax Seminar in Spanish (San Jose)
November 14:	Basic Sales and Use Tax Seminar in Cantonese and Mandarin (San Jose)
November 18:	Basic Sales and Use Tax Seminar in English (Oakland)
November 19:	Basic Sales and Use Tax Seminar in Spanish (Salinas)
December 4:	Basic Sales and Use Tax Seminar in English (Salinas) Basic Sales and Use Tax Seminar in English (San Francisco)
December 10:	Basic Sales and Use Tax Seminar in English (San Jose)
December 16:	Basic Sales and Use Tax Seminar in English (Oakland)

REMEMBER TO VOTE!

The statewide General Election is Tuesday, November 4th. Key dates for the 2008 General Election include:

October 6:	First day a voter may apply for an absent voter ballot.
October 14:	Last day for the Secretary of State or the county elections official to mail state ballot pamphlets to all households with voters who registered to vote by September 5, 2008 Last day for county elections officials to mail sample ballots to voters
October 20:	Last day to register to vote in the General Election
October 28:	Last day for county elections officials to receive a voter's application from an absent voter and to issue such ballot
November 4:	General Election Day

Polls will be open from 7:00 AM to 8:00 PM on November 4th. For information about voting early and how to locate your polling place, please contact your local county elections official or call the Secretary of State's Voter Assistance Hotline at 1-800-345-VOTE.

